



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, सुक्रवार, 7 सितम्बर, 2001/16 भाद्रपद, 1928

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-171002, 3 सितम्बर, 2001

संख्या ई० एक्स० एन०-बी०-(12) 2/92.—हिमाचल प्रदेश के राज्यपाल, भारत के संविधान के अनुच्छेद 309 के परस्तुतक द्वारा प्रदत्त शक्तियों और इस निमित्त उसको निहित समस्त अन्य शक्तियों को प्रयोग करते हुए और अधिसूचना संख्या ई० एक्स० एन०-ए(3) 2/94 तारीख 1-9-2001 द्वारा अधिसूचित हिमाचल प्रदेश आबकारी एवं कराधान निरीक्षक वर्ग-III (अराजपत्रित) भर्ती एवं प्रोन्नति नियम 2001 के नियम 17 के परस्तुतक के अनुसरण में तारीख 29 जुलाई, 1978 के राजपत्र, हिमाचल प्रदेश में प्रकाशित इस विभाग की अधिसूचना संख्या 19-35/71 ई० एण्ड टी०-सैक्ट तारीख 27 जून, 1978 द्वारा डिपार्टमेंटल एग्जामिनेशन रूलज आफ दी एक्साइज एण्ड टैक्सेशन इन्सपैक्टरज इन दी एक्साइज एण्ड टैक्सेशन डिपार्टमेंट, हिमाचल प्रदेश 1978 का और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, अर्थात् :—

1. संक्षिप्त नाम.—इन नियमों का संक्षिप्त नाम दी डिपार्टमेंटल एग्जामिनेशन रूलज आफ एक्साइज एण्ड टैक्सेशन इन्सपैक्टरज इन दी एक्साइज एण्ड टैक्सेशन डिपार्टमेंट, हिमाचल प्रदेश (प्रमैडमेंट) रूलज 2001 है।



2. प्रारम्भ प्रारंभ लागू होना.—ये नियम उस दिन से प्रवृत्त होंगे, जिस दिन आबकारी एवं कराधान निरीक्षकों के भर्ती एवं प्रोन्नति नियम, 2001 अधिसूचित होंगे ।

3. नियम-8 का संशोधन.—दी डिपार्टमेंटल एग्जामिनेशन आफ एक्साइज एण्ड टैक्सेशन इन्स्पेक्टरज इन दी एक्साइज एण्ड टैक्सेशन डिपार्टमेंट, हिमाचल प्रदेश, 1978 (जिन्हें इसमें इसके पश्चात् उक्त नियम कहा गया है) के नियम-8 के विद्यमान उपबन्ध के स्थान पर निम्नलिखित उपबन्ध प्रतिस्थापित किए जाएंगे, अर्थात् :—

The person(s) appointed/promoted to the service shall be required to pass the departmental examination within a probation period, which may be further extended by the Government for specific period not exceeding 2 years keeping in view the exceptional circumstances and cogent reasons in individual cases. Failure to pass the departmental examination within the period of probation/extended period of probation shall amount to following disqualification(s) until the official(s) pass the said departmental examination :—

- (i) Shall not be eligible to earn annual increment in the time scales;
- (ii) shall not be eligible to earn the proficiency increments/senior Time Scales as the case may be; and
- (iii) shall not be eligible for promotion to the next higher posts/grades.

The date of passing the departmental examination i.e. the date of declaration of the result of the said examination shall be the crucial date for being eligible to earn an annual increment. Subsequent annual increments shall however be payable from due dates:

Provided that the Government may also exempt the passing of this examination in exceptional cases for reasons to be recorded in writing."

4. अपैन्डिक्स का संशोधन.—उक्त नियमों के विद्यमान अपैन्डिक्स के स्थान पर निम्नलिखित अपैन्डिक्स प्रतिस्थापित किया जाएगा, अर्थात् :—

#### APPENDIX

(Rule-10)

The subjects prescribed for examination and the syllabus for each paper shall be as follows:—

##### 1. LAW OF CRIMES:

1. Indian penal Code Act-XIV of 1860 as amended by the Government of India upto date.

CHAPTERS : I to V, section 141 (UN-LAWFUL ASSEMBLY) SECTION 142, 143, 146, 147, 159, CHAPTER IX, X, XI, XVI, SECTION 299, 300, 307, 308, 319 to 358 (offences of theft, extortion, criminal misappropriation of property, criminal trespass and forgery including making false documents, punishment for forgery and criminal intimidation).

2. The Code of Criminal Procedure, 1973 (Act No. 2 of 1974) as amended by the Government of India upto date.

CHAPTERS : I, II (SECTION 11, 12), V, VI, VII, VIII, XII, XIII, XIV, XV, XVI, XVII, XIX, XX, XXI, XXIII, XXIV, XVI, XXIX, XXXIII, XXXV,



3. Indian Evidence Act 2 of 1872 (as amended upto date).

## 2. EXCISE LAW:

1. The Punjab excise Act, 1914.
2. The Narcotics Drugs and Psychotropic Substances Act, 1985.
3. The Indian Power Alcohol Act, 1948.
4. The Himachal Pradesh Panchayati Raj, Act, 1994, (Section 18 only).  
Notifications, orders and rules issued under 1 to 4 above.

## 3. LAW RELATING TO ALLIED TAXES:

1. The Himachal Pradesh Entertainment Tax (Cinematograph Show) Act, 1968.
  2. The Himachal Pradesh Entertainment Duty Act, 1968.
  3. The Himachal Pradesh Passengers and Goods Taxation Act, 1955.
  4. The Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979.
  5. Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1999.
- Notifications, orders and rules and executive instructions issued under 1 to 5.

## 4. SALES TAX LAW AND PRACTICE:

1. Central Sales Tax Act, 1956.
2. H. P. General Sales Tax Act, 1968.
3. Indian sale of Goods Act 1930 (Section 4 to 30)

*Note.* Candidates will be required only to know the general principles of the Sales Tax Law covered by these three enactments.

2. The following portions of the Code of Civil Procedure as amended up to date:—

- (i) Order V-Issue and Service of Summons.
- (ii) Order XIII-Production, impounding and return of documents.
- (iii) Order XVI-Summoning and attendance of witnesses; and
- (iv) Order XVIII-Hearing of suits and examination of witnesses.

*Note.* Candidates will be required to show knowledge of Acts mentioned in this part only with reference to the work required to be done under the H.P. General Sales Tax Act, 1968.

## 5. BOOK KEEPING AND GENERAL COMMERCIAL KNOWLEDGE.

### 1. Book keeping:

Principles of double entry preparation of trading account, manufacturing account, profit and loss accounts, bills of exchange, self-balancing of ledger, branch accounts and single entry book keeping, reading of balance sheets.

*Note.*—Candidates will be required to show knowledge of these principles only with reference to accounting required for the purpose of the H. P. General Sales Tax Act, 1968.



2. (a) Translation into devnagri characters of passages written in Landa Script (Amritsari or Mahajani),

(b) Translation into Landa Script of a passage in Devnagri characters.

आदेश द्वारा,

हस्ताक्षरित/-  
वित्तायुक्त एवं सचिव ।

[Authoritative English text of this Department Notification No. EXN-B(12)-2/92, dated 3-9-2001 as required under clause (3) of Article 348 of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

Shimla-2, the 3rd September, 2001

No. EXN-B(12)2/92.—In exercise of the powers conferred by *proviso* to Article 309 of the Constitution of India and all other powers enabling him in this behalf and in pursuance of *proviso* of rule 17 of the Himachal Pradesh Excise and Taxation Inspector Class-III (Non-Gazetted) Recruitment and Promotion Rules, 2001 notified *vide* No. EXN-A(3)2/94 dated 1-9-2001, the Governor, Himachal Pradesh is pleased to make the following rules further to amend the Departmental Examination Rules of the Excise and Taxation Inspectors in the Excise and Taxation Department, Himachal Pradesh, 1978 published in the Rajpatra, Himachal Pradesh and dated 29th July, 1978 *vide* this Department Notification No. 19-35/71-E & T-Sectt. dated 27th June, 1978, namely :—

1. *Short title*.—These rules may be called the Departmental Examination Rules of Excise and Taxation Inspectors in the Excise and Taxation Department, Himachal Pradesh (Amendment) Rules, 2001.

2. *Commencement and application*.—These shall come into force on the same day on which Recruitment and Promotion Rules of Excise and Taxation Inspectors of 2001 are notified.

3. *Amendment of Rule 8*.—The existing provisions of Rule 8 of the Departmental Examination of Excise and Taxation Inspectors in the Excise and Taxation Department, Himachal Pradesh, 1978 (here-in-after called the said rules) shall be substituted by the following provisions, namely :—

The person(s) appointed/promoted to the service shall be required to pass the departmental examination within a probation period, which may be further extended by the Government for specific period not exceeding 2 years keeping in view the exceptional circumstances and cogent reasons in individual cases. Failure to pass the departmental examination within the period of probation/extended period of probation shall amount to following disqualification(s) until the official(s) pass the said departmental examination :—

(i) shall not be eligible to earn annual increment in the time scale ;

(ii) shall not be eligible to earn the proficiency increment/senior Time Scales as the case may be ; and

(iii) shall not be eligible for promotion to the next higher post/grades.



The date of passing the departmental examination *i.e.* the date of declaration of the result of the said examination shall be the crucial date for being eligible to earn an annual increment. Subsequent annual increments shall however be payable from due dates:

Provided that the Government may also exempt the passing of this examination in exceptional cases for reasons to be recorded in writing.

4. *Amendment of Appendix.*—The existing Appendix to the said rules shall be substituted by the following Appendix, namely :—

## APPENDIX

(Rule-10)

The subjects prescribed for examination and the syllabus for each paper shall be as follows:—

### 1. LAW OF CRIMES:

1. Indian Penal Code Act-XIV of 1860 as amended by the Govt. of India upto date.

CHAPTERS : I to V, section 141 (UN-LAWFUL ASSEMBLY) SECTION 142, 143, 146, 147, 159, CHAPTER IX, X, XI, XVI, (SECTION 299, 300, 307, 308, 319 to 358) (offences of theft, extortion, criminal misappropriation of property, criminal trespass and forgery including making false documents, punishment for forgery and criminal intimidation).

2. The Code of Criminal Procedure, 1973 (Act No. 2 of 1974) as amended by the Government of India upto date.

CHAPTERS : I, II (SECTION 11, 12), V, VI, VII, VIII, XII, XIII, XIV, XV, XVI, XVII, XIX, XX, XXI, XXIII, XXIV, XVI, XXIX, XXXIII, XXXV.

3. Indian Evidence Act 2 of 1872 (as amended upto date).

### 2. EXCISE LAW:

1. The Punjab Excise Act, 1914.

2. The Narcotics Drugs and Psychotropic Substances Act, 1985.

3. The Indian, Power Alcohol Act, 1948.

4. The Himachal Pradesh Panchayati Raj Act, 1994, (Section 18 only) Notifications, orders and rules issued under 1 to 4 above.

### 3. LAW RELATING TO ALLIED TAXES:

1. The Himachal Pradesh Entertainment Tax (Cinematograph Show) Act, 1968.

2. The Himachal Pradesh Entertainment Duty Act, 1968.

3. The Himachal Pradesh Passengers and Goods Taxation Act, 1955.

4. The Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979.

3. Indian Evidence Act 2 of 1872 (as amended upto date).

## 2. EXCISE LAW:

1. The Punjab excise Act, 1914.
2. The Narcotics Drugs and Psychotropic Substances Act, 1985.
3. The Indian Power Alcohol Act, 1948.
4. The Himachal Pradesh Panchayati Raj, Act, 1994, (Section 18 only).  
Notifications, orders and rules issued under 1 to 4 above.

## 3. LAW RELATING TO ALLIED TAXES:

1. The Himachal Pradesh Entertainment Tax (Cinematograph Show) Act, 1968.
  2. The Himachal Pradesh Entertainment Duty Act, 1968.
  3. The Himachal Pradesh Passengers and Goods Taxation Act, 1955.
  4. The Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979.
  5. Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act, 1999.
- Notifications, orders and rules and executive instructions issued under 1 to 5.

## 4. SALES TAX LAW AND PRACTICE:

1. Central Sales Tax Act, 1956.
2. H. P. General Sales Tax Act, 1968.
3. Indian sale of Goods Act 1930 (Section 4 to 30)

*Note:* Candidates will be required only to know the general principles of the Sales Tax Law covered by these three enactments.

2. The following portions of the Code of Civil Procedure as amended up to date:—

- (i) Order V-Issue and Service of Summons.
- (ii) Order XIII-Production, impounding and return of documents.
- (iii) Order XVI-Summoning and attendance of witnesses; and
- (iv) Order XVIII-Hearing of suits and examination of witnesses.

*Note:* Candidates will be required to show knowledge of Acts mentioned in this part only with reference to the work required to be done under the H.P. General Sales Tax Act, 1968.

## 5. BOOK KEEPING AND GENERAL COMMERCIAL KNOWLEDGE.

### 1. Book keeping:

Principles of double entry preparation of trading account, manufacturing account, profit and loss accounts, bills of exchange, self-balancing of ledger, branch accounts and single entry book keeping, reading of balance sheets.

*Note:*—Candidates will be required to show knowledge of these principles only with reference to accounting required for the purpose of the H. P. General Sales Tax Act, 1968.



2. (a) Translation into devnagri characters of passages written in Landa Script (Amritsari or Mahajani),

(b) Translation into Landa Script of a passage in Devnagri characters.

द्वारा,

हस्ताक्षरित/-

मिलानुक्त एवं सविन ।

[Authoritative English text of this Department Notification No. EXN-B(12)-2/92, dated 3-9-2001 as required under clause (3) of Article 348 of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

*Shimla-2, the 3rd September, 2001*

No. EXN-H(12)2/92.—In exercise of the powers conferred by proviso to Article 309 of the Constitution of India and all other powers enabling him in this behalf and in pursuance of proviso of rule 17 of the Himachal Pradesh Excise and Taxation Inspector Class-III (Non-Gazetted) Recruitment and Promotion Rules, 2001 notified vide No. EXN-A/312/94 dated 1-9-2001, the Governor, Himachal Pradesh is pleased to make the following rules further to amend the Departmental Examination Rules of the Excise and Taxation Inspectors in the Excise and Taxation Department, Himachal Pradesh, 1978 published in the Rajpatra, Himachal Pradesh and dated 29th July, 1978 vide this Department Notification No. 19-35/71-E & 1-Sectt. dated 27th June, 1978, namely :—

1. *Short title.*—These rules may be called the Departmental Examination Rules of Excise and Taxation Inspectors in the Excise and Taxation Department, Himachal Pradesh (Amendment) Rules, 2001.

2. *Commencement and application.*—These shall come into force on the same day on which Recruitment and Promotion Rules of Excise and Taxation Inspectors of 2001 are notified.

3. *Amendment of Rule 8.*—The existing provisions of Rule 8 of the Departmental Examination of Excise and Taxation Inspectors in the Excise and Taxation Department, Himachal Pradesh, 1978 (here-in-after called the said rules) shall be substituted by the following provisions, namely :—

The person(s) appointed/promoted to the service shall be required to pass the departmental examination within a probation period, which may be further extended by the Government for specific period not exceeding 2 years keeping in view the exceptional circumstances and cogent reasons in individual cases. Failure to pass the departmental examination within the period of probation/extended period of probation shall amount to following disqualification(s) until the official(s) pass the said departmental examination :—

- (i) shall not be eligible to earn annual increment in the time scale ;
- (ii) shall not be eligible to earn the proficiency increment/senior Time Scales as the case may be ; And
- (iii) shall not be eligible for promotion to the next higher post/grades.

The date of passing the departmental examination i.e. the date of declaration of the result of the said examination shall be the crucial date for being eligible to earn an annual increment. Subsequent annual increments shall however be payable from due dates:

Provided that the Government may also exempt the passing of this examination in exceptional cases for reasons to be recorded in writing.

4. *Amendment of Appendix.*—The existing Appendix to the said rules shall be substituted by the following Appendix, namely:—

## APPENDIX

(Rule-10)

The subjects prescribed for examination and the syllabus for each paper shall be as follows:—

### 1. LAW OF CRIMES:

1. Indian Penal Code Act-XIV of 1860 as amended by the Govt. of India upto date.

CHAPTERS: I to V, section 141 (UN-LAWFUL ASSEMBLY) SECTION 142, 143, 146, 147, 159, CHAPTER IX, X, XI, XVI, (SECTION 299, 300, 307, 308, 319 to 358) (offences of theft, extortion, criminal misappropriation of property, criminal trespass and forgery including making false documents, punishment for forgery and criminal intimidation).

2. The Code of Criminal Procedure, 1973 (Act No. 2 of 1974) as amended by the Government of India upto date.

CHAPTERS: I, II (SECTION 11, 12), V, VI, VII, VIII, XII, XIII, XIV, XV, XVI, XVII, XIX, XX, XXI, XXIII, XXIV, XVI, XXIX, XXXIII, XXXV.

3. Indian Evidence Act 2 of 1872 (as amended upto date).

### 2. EXCISE LAW:

1. The Punjab Excise Act, 1914.

2. The Narcotics Drugs and Psychotropic Substances Act, 1985.

3. The Indian, Power Alcohol Act, 1948.

4. The Himachal Pradesh Panchayati Raj Act, 1994, (Section 18 only) Notifications, orders and rules issued under 1 to 4 above.

### 3. LAW RELATING TO ALLIED TAXES:

1. The Himachal Pradesh Entertainment Tax (Cinematograph Show) Act, 1968.

2. The Himachal Pradesh Entertainment Duty Act, 1968.

3. The Himachal Pradesh Passengers and Goods Taxation Act, 1955.

4. The Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979.



## 3. The Himachal Pradesh Taxation (On Certain Goods Carried by Road) Act 1999.

Notifications, orders and rules and executive instructions issued under 1 to 5.

## 4. SALES TAX LAW AND PRACTICE:

1. Central Sales Tax Act, 1956.
2. H. P. General Sales Tax Act, 1968.
3. Indian Sale of Goods Act (1930) (Section 4 to 30)

*Note.*—Candidates will be required only to know the general principles of the Sales Tax Law covered by these three enactments.

## 2. The following portions of the Code of Civil Procedure as amended upto date:—

- (i) Order V—Issue and Service of Summons.
- (ii) Order XIII—Production, impounding and return of documents.
- (iii) Order XVI—Summoning and attendance of witnesses; and
- (iv) Order XVIII—Hearing of suits and examination of witnesses.

*Note.*—Candidates will be required to show knowledge of Acts mentioned in this part only with reference to the work required to be done under the H. P. General Sales Tax Act, 1968.

## 5. BOOK KEEPING AND GENERAL COMMERCIAL KNOWLEDGE

## 1. Book keeping:

Principles of double entry preparation of trading account, manufacturing account, profit and loss accounts, bills of exchange, self-balancing of ledger, branch accounts and single entry book keeping, reading of balance sheets.

*Note.*—Candidates will be required to show knowledge of these principles only with reference to accounting required for the purpose of the H. P. General Sales Tax Act, 1968.

## 2. (a) Translation into devnagri characters of passages written in Lunda Script (Amritsari or Mahajuni).

(b) Translation into Lunda Script of a passage in Devnagri characters.

By order,

Sd/-  
F. C. cum-Secretary.